



C A L I F O R N I A D E P A R T M E N T O F

Mental Health

Division of Program Compliance – Audits Branch
1600 9th Street, Sacramento, CA 95814
(916) 445-1554, FAX (916) 445-1588

May 16, 2008

Mary Anne Ford Sherman, Director
Kings County Behavioral Health Administration
450 Kings County Drive, Ste. 104
Hanford, CA 93230

Dear Ms. Readel:

AUDIT REPORT – KINGS VIEW COUNSELING SERVICES IN KINGS COUNTY

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Kings View Counseling Services in Kings County for the fiscal period July 1, 2002 to June 30, 2003. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

NET PROGRAM COSTS

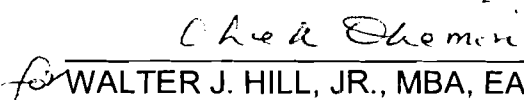
	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 2,552,704	\$ 2,372,381	\$ (180,323)
Federal Share of Health Families/Medi-Cal	\$ 91,697	\$ 91,937	\$ 240


If you disagree with any of the results of this audit, you may request an informal appeal conference.

Mary Anne Ford Sherman, Director
May 16, 2008
Page Two

This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to Vicki Orlich, Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,


WALTER J. HILL, JR., MBA, EA
Chief of Audits


CHUKWUEMEKA OKEMIRI, CPA
Supervisor, Northern Region Audits

Enclosures

Certified Mail

KINGS VIEW- KINGS COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2003

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>NET REIMBURSABLE MEDI-CAL PROGRAM COSTS</u>				
MEDI-CAL - FFP		\$ 2,552,704	\$ (180,323)	\$ 2,372,381
HEALTHY FAMILIES - FFP	(Sch. 2a)	91,697	240	91,937
TOTAL FFP - COUNTY PROVIDER	(Sch. 2a)	<u>\$ 2,644,401</u>	<u>\$ (180,083)</u>	<u>\$ 2,464,318</u>

KINGS VIEW- KINGS COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2003

COUNTY OPERATED FEDERAL

		As Settled	Audit Adjustments	As Audited
Total Medi-Cal Gross Reimbursement				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	4,476,406	(293,311)	4,183,095
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	0	21,360	21,360
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	137,582	(0)	137,582
9. Total		\$ 4,613,988	\$ (271,951)	\$ 4,342,037

Less: Patient & Other Payor Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	23,690	0	23,690
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient-Revenue-I/P	(MH-1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	100	0	100
18. Total		\$ 23,790	\$ 0	\$ 23,790

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	4,452,716	(271,951)	4,180,765
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	137,482	(0)	137,482
25. Total		\$ 4,590,198	\$ (271,951)	\$ 4,318,247

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		\$ 0	\$ 0	\$ 0

KINGS VIEW- KINGS COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2003

COUNTY OPERATED FEDERAL		Audit		
		As Settled	Adjustments	As Audited
Amount Negotiated Rates Exceed Cost				
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	165,979	206,802	372,781
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	7,840	4,795	12,635
36. Total		\$ 173,819	\$ 211,596	\$ 385,415
Medi-Cal Administrative Reimbursement				
37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 671,461	\$ 38,751	\$ 710,212
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 188,155	\$ 70,613	\$ 258,768
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	\$ 188,155	\$ 70,613	\$ 258,768
Healthy Families Administrative Reimbursement				
40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 13,758	\$ 0	\$ 13,758
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 6,233	\$ 2,205	\$ 8,438
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	\$ 6,233	\$ 2,205	\$ 8,438
Utilization Review Reimbursement				
43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 225,700	\$ (63,726)	\$ 161,974
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	\$ 75,054	\$ 42,990	\$ 118,044
Net SD/MC Reimbursement - FFP				
45. Direct Services	(MH1979, Ln 16,16A)	\$ 2,293,319	\$ (151,575)	\$ 2,141,744
46. Enhanced (Children)	(MH1979, Ln 17,17A)	0	13,946	13,946
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	94,077	35,307	129,384
50. U.R. Skilled Professional	(MH1979, Ln 14)	169,275	(47,795)	121,481
51. U.R. Other	(MH1979, Ln 15)	37,527	21,495	59,022
52. Negotiated Rate-Payback	(MH1979, Ln 20)	(41,495)	(51,700)	(93,195)
53. Subtotal- FFP		\$ 2,552,704	\$ (180,322)	\$ 2,372,381
54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj #)		0	0
56. Total SD/MC Reimbursement - FFP		\$ 2,552,704	\$ (180,322)	\$ 2,372,381
Net Healthy Families Reimbursement - FFP				
57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 89,590	\$ (0)	\$ 89,590
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	(1,960)	(1,199)	(3,159)
59. Administrative Reimbursement	(MH1979, Ln 10)	4,067	1,439	5,506
60. Total Healthy Families Reimbursement - FFP		\$ 91,697	\$ 240	\$ 91,937
61. Total - FFP (Ln 56 + Ln 60)		\$ 2,644,401	\$ (180,082)	\$ 2,464,318

(To Sch. 1)

AUDIT ADJUSTMENTS

Provider KINGS VIEW- KINGS COUNTY				Provider Number 00233	No. of Adj. 37	Fiscal Period Ended 06/30/03	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	1	C	MENTAL HEALTH EXPENDITURES To adjust allocation of allowable Corporate Cost based on the cost of each individual program per CMS requirements. CMS 15-1, Section 2300. 42 CFR 413	\$ 7,212,312	\$ (57,036)	\$ 7,155,276
2	MH1960	8	C	ALLOWABEL COST FOR ALLOCATION To reflect adjustment No. 1.	\$ 7,288,723	\$ (57,036)	\$ 7,231,687
3	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 188,155	\$ (188,155)	\$ 0 *
4	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	6,233	(6,233)	0 *
5	MH 1960	11	C	NON SD/MC ADMINISTRATION	95,128	\$ (95,128)	0 *
Info.	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS To eliminate the reported distribution of administrative costs. Costs will be redistributed after adjustments to administrative costs.	\$ <u>289,516</u>		\$ <u>289,516</u> *
6	MH1960	12	C	TOTAL ADMINISTRATIVE COST To adjust percentage of Corp. Cost (MIS portion) to agree with Kings View's records.	** \$ 289,516	\$ 139,635 @	\$ 429,151 *
7	MH 1960	9	C	SD/MC ADMINISTRATION	** \$ 0	\$ 266,252	\$ 266,252
8	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	** 0	8,679	8,679
9	MH 1960	11	C	NON SD/MC ADMINISTRATION	** 0	166,780	166,780
Info.	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS To reallocate total administrative costs to Medi-Cal and non-Medi-Cal based on gross cost method.	** \$ <u>429,151</u>		\$ <u>441,711</u>
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
KINGS VIEW- KINGS COUNTY				00233	37	06/30/03	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
10	MH1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP)	\$ 225,700	\$ (63,781)	\$ 161,919
11	MH1960	14	C	OTHER SD/MC UTILIZATION REVIEW	75,054	42,950	118,004
12	MH1960	15	C	NON-SD/MC UTILIZATION REVIEW	147,181	20,831	168,012
Info.	MH1960	16	C	TOTAL UTILIZATION REVIEW COSTS	\$ 447,935		\$ 447,935
				To allocate Total Utilization Review Costs between SPMP, Other SD/MC Utilization Review, and Non-SD/MC Utilization Review based on gross cost method.			
13	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA)	\$ 6,551,272	(196,671)	\$ 6,354,601 *
				To reflect adjustment No. 1 and 6.			
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
Info.	MH 1964	3	1	OTHER 24 HOUR SERVICES (MODE 05 - All OTHER SFC)	\$ 0	\$ -	\$ 0
Info.	MH 1964	4	1	DAY SERVICES (MODE 10)	0	-	0
14	MH 1964	5	1	OUTPATIENT SERVICES (MODE 15 Program 1 + Program2)	6,525,948	(219,889)	6,306,059
Info.	MH 1964	6	1	OUTREACH SERVICE (MODE 45)	25,324	-	25,324
Info.	MH 1964	8	1	SUPPORT SERVICES (MODE 60)	0	-	0
Info.	MH 1964	9	1	TOTAL	\$ 6,551,272	\$ (219,889)	\$ 6,331,383
				To distribute audited Direct Services cost to Other 24 Hour Services, Day Services and Outpatient Servies to reflect adjustment numbers 13.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider KINGS VIEW- KINGS COUNTY				Provider Number 00233	No. of Adj. 37	Fiscal Period Ended 06/30/03	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED UNITS</u>			
15	MH 1966A	2	C	TOTAL UNITS- MODE 15-10 FFS	30,243	(4,380)	25,863
16	MH 1966A	2	B	TOTAL UNITS- MODE 15-60 FFS	1,665	(15)	1,650
info	MH 1966A	2	D	TOTAL UNITS- MODE 15-58 TBS	88,945	-	88,945
17	MH 1966A	2	D	TOTAL UNITS- MODE 15-10 ASO	17,145	60	17,205
info	MH 1966A	2	C	TOTAL UNITS- MODE 15-60 ASO	1,005	-	1,005
	MH 1966A			TOTAL UNITS	<u>139,003</u>	<u>(4,335)</u>	<u>134,668</u> *
				To adjust Total Units to agree with the provider's records.			
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u>			
18	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	670,166	51,757	721,923 *
19	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	1,925,377	(197,099)	1,728,278 *
20	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	49,548	(12,522)	37,026 *
21	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	79,924	12,522	92,446 *
22	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	0	4,043	4,043 *
23	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	0	10,065	10,065 *
info	MH 1966A	10B	Total	ENHANCED - REFUGEES	0	0	0 *
24	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	14,693	384	15,077 *
25	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	75,584	1,378	76,962 *
info				TOTAL	<u>2,815,292</u>	<u>(129,472)</u>	<u>2,685,820</u>
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated October 31, 2007. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the provider. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
KINGS VIEW- KINGS COUNTY				00233	37	06/30/03	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
26	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 721,923	(55,800)	666,123 *
27	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 1,728,278	187,034	1,915,312 *
28	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 37,026	12,522	49,548 *
29	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 92,446	(12,522)	79,924 *
Info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	** 4,043	-	4,043 *
Info	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	** 10,065	-	10,065 *
Info	MH 1966A	10B	Total	ENHANCED - REFUGEES	** 0	-	0 *
30	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 15,077	(384)	14,693 *
31	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	** 76,962	(1,378)	75,584 *
Info				TOTAL	<u>2,685,820</u>	<u>129,472</u>	<u>2,815,292</u>
				To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the county's records. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
32	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 666,123	55,800	721,923
33	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 1,915,312	(187,037)	1,728,275
34	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 49,548	(12,522)	37,026
35	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 79,924	12,522	92,446
info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	** 4,043	-	4,043
info	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	** 10,065	-	10,065
info	MH 1966A	10B	Total	ENHANCED - REFUGEES	** 0	-	0
info	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 14,693	-	14,693
info	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	** 75,584	-	75,584
				TOTAL	<u>2,815,292</u>	<u>(131,237)</u>	<u>2,684,055</u>
				To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the county. See the MH 1970 worksheets, which reflect the units for the three (3) reimbursement periods.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
KINGS VIEW- KINGS COUNTY				00233	37	06/30/03	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u>			
36	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - CONTRACT PROVIDER	\$ 2,552,704	(180,323)	\$ 2,372,381
37	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDER	91,697	240	91,937
				TOTAL REIMBURSEMENT - CONTRACT PROVIDER	<u>2,644,401</u>	<u>(180,083)</u>	<u>2,464,318</u>
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS
MH 1960 (10/04)

Fiscal Year 2002-2003

County: KINGS COUNTY
 County Code: 16

Legal Entity: KINGS VIEW- KINGS COUNTY		A	B	C
Legal Entity Number: 00233		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	4,030,823	3,124,453	7,155,276
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)			
4	Other Adjustments (Provide Detail)		76,411	76,411
5	Total Costs Before Medi-Cal Adjustments	4,030,823	3,200,864	7,231,687
6	Medi-Cal Adjustments from MH 1961			
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			7,231,687
	Administrative Costs (County Only)			
9	SD/MC Administration			258,768
10	Healthy Families Administration			8,438
11	Non-SD/MC Administration			161,945
12	Total Administrative Costs			429,151
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			161,974
14	Other SD/MC Utilization Review			118,044
15	Non-SD/MC Utilization Review			167,917
16	Total Utilization Review Costs			447,935
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			6,354,601
19	Total Costs - Lines 9 through 18			7,231,687

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
 ALLOCATION OF COSTS TO MODES OF SERVICE
 MH 1964 (10/04)

DEPARTMENT OF MENTAL HEALTH
 Fiscal Year 2002-2003

County: KINGS COUNTY
 County Code: 16

Legal Entity: KINGS VIEW- KINGS COUNTY		A
Legal Entity Number: 00233		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	6,354,601
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	
5	Outpatient Services (Mode 15 Program 1 + Program 2)	6,329,277
6	Outreach Services (Mode 45)	25,324
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	
9	Total - Lines 2 through 8	6,354,601

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986A (10/04)

DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 2
Fiscal Year 2002-2003

DETAIL COST REPORT

County: KINGS COUNTY County Code: 16			NR	NR	NR	NR	NR	CR	CR	CR			
Legal Entity: KINGS VIEW: KINGS COUNTY			A	B	C	D	E	F	G	H	I	J	K
Legal Entity Number: 00233 Mode: 15 - Outpatient (Program 1)			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				01	40	58	60	70	01	40	70		
1	Allocation Percentage		100.00%	15.35%	37.34%	0.66%	21.68%	15.58%	0.29%	9.09%	0.00%		
2	Total Units			968,069	1,629,858	28,782	563,425	414,428	10,399	330,241	135		
3	Gross Cost		6,183,715	949,501	2,309,085	40,777	1,340,811	963,506	17,706	562,299	230		
4	Cost per Unit			0.98	1.42	1.42	2.38	2.32	1.70	1.70	1.70		
5	SMA per Unit			1.77	2.28	2.28	4.23	3.41	1.77	2.28	3.41		
6	Published Charge per Unit			1.24	1.79	1.79	3.01	2.94	1.24	1.79	2.94		
7	Negotiated Rate / Cost per Unit			1.08	1.56	1.56	2.62	2.56	1.24	1.70	1.70		
8	Medi-Cal Units	07/01/02 - 09/30/02		171,318	328,933	21,083	128,172	14,247					
8A		10/01/02 - 09/30/03		569,735	740,722	5,894	297,181	38,625					
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02		1,482	14,646		17,533	3,385					
9A		10/01/02 - 09/30/03		452	40,425		42,913	8,656					
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02		970	2,827		448						
10A		10/01/02 - 09/30/03		3,644	5,383		918	120					
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 09/30/03											
11	Healthy Families (SED) Units	07/01/02 - 09/30/02		2,018	11,475		1,200						
11A		10/01/02 - 09/30/03		23,479	44,704		5,257	2,144					
12	Non-Medi-Cal Units	07/01/02 - 09/30/02		194,971	440,943	1,805	89,825	347,271	10,399	330,241	135		
13	Medi-Cal Costs	07/01/02 - 09/30/02	1,002,009	188,032	466,012	29,869	304,972	33,123					
13A		10/01/02 - 09/30/03	2,413,431	558,807	1,049,410	8,350	707,064	89,799					
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	1,692,019	303,233	749,967	48,069	542,168	48,582					
14A		10/01/02 - 09/30/03	4,099,418	1,008,431	1,688,846	13,438	1,256,991	131,711					
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	1,288,831	212,777	590,106	37,823	386,182	41,943					
15A		10/01/02 - 09/30/03	3,056,098	707,611	1,328,855	10,574	895,348	113,712					
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02	1,103,331	185,023	513,135	32,889	335,811	36,472					
16A		10/01/02 - 09/30/03	2,657,477	815,314	1,155,528	9,195	778,562	98,880					
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02	71,744	1,454	20,750		41,718	7,823					
17A		10/01/02 - 09/30/03	179,948	443	57,272		102,107	20,124					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02	121,855	2,623	33,393		74,165	11,475					
18A		10/01/02 - 09/30/03	304,008	800	92,169		181,522	29,517					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02	90,849	1,841	26,275		52,627	9,907					
19A		10/01/02 - 09/30/03	227,864	581	72,522		129,297	25,483					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02	78,999	1,601	22,848		45,936	8,614					
20A		10/01/02 - 09/30/03	198,143	488	83,063		112,432	22,159					
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02	5,734	951	3,722		1,061						
21A		10/01/02 - 09/30/03	13,664	3,574	7,626		2,184	279					
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02	9,593	1,717	5,990		1,887						
22A		10/01/02 - 09/30/03	23,015	6,450	12,273		3,883	409					
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02	7,261	1,205	4,713		1,344						
23A		10/01/02 - 09/30/03	17,302	4,528	9,857		2,766	353					
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02	6,314	1,048	4,098		1,169						
24A		10/01/02 - 09/30/03	15,045	3,936	8,397		2,405	307					
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 09/30/03											
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 09/30/03											
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 09/30/03											
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 09/30/03											
29	Healthy Families Costs	07/01/02 - 09/30/02	21,992	1,979	16,297		2,855						
29A		10/01/02 - 09/30/03	103,856	23,029	83,334		12,508	4,985					
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02	34,811	3,572	26,183		5,076						
30A		10/01/02 - 09/30/03	173,031	41,558	101,925		22,237	7,311					
31	Healthy Families Published Charges	07/01/02 - 09/30/02	26,708	2,506	20,586		3,616						
31A		10/01/02 - 09/30/03	131,511	29,161	80,199		15,839	6,312					
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02	23,224	2,179	17,901		3,144						
32A		10/01/02 - 09/30/03	114,358	25,357	69,738		13,773	5,489					
33	Non-Medi-Cal Costs		2,372,239	191,231	624,701	2,557	186,141	807,372	17,706	562,299	230		

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 1 OF 1
Fiscal Year 2002-2003

County: KINGS COUNTY County Code: 16			MHS	TBS	MHS	ASO	ASO	
Legal Entity: KINGS VIEW- KINGS COUNTY			A	B	C	D	E	G
Legal Entity Number: 00233				Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 2)			Mode Total	40	58	60	40	60
1	Allocation Percentage		100.00%	20.56%	60.48%	2.10%	13.85%	3.01%
2	Total Units			25,863	88,945	1,650	17,205	1,005
3	Gross Cost		145,562	29,932	88,031	3,057	20,166	4,375
4	Cost per Unit			1.16	0.99	1.85	1.17	4.35
5	SMA per Unit			2.28	2.28	4.23	2.28	4.23
6	Published Charge per Unit							
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/02 - 09/30/02		4,530	49,560	720	3,120	240
8A		10/01/02 - 06/30/03		20,973	39,385	930	14,085	765
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02						
9A		10/01/02 - 06/30/03						
10	Enhanced SD/MC Units	07/01/02 - 09/30/02						
10A		10/01/02 - 06/30/03						
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03						
11	Healthy Families (SED) Units	07/01/02 - 09/30/02						
11A		10/01/02 - 06/30/03						
12	Non-Medi-Cal Units			360				
13	Medi-Cal Costs	07/01/02 - 09/30/02	60,330	5,243	49,051	1,334	3,657	1,045
13A		10/01/02 - 06/30/03	84,816	24,273	38,980	1,723	16,509	3,330
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	134,500	10,328	112,997	3,046	7,114	1,015
14A		10/01/02 - 06/30/03	176,900	47,818	89,798	3,934	32,114	3,236
15	Medi-Cal Published Charges	07/01/02 - 09/30/02						
15A		10/01/02 - 06/30/03						
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02						
16A		10/01/02 - 06/30/03						
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02						
17A		10/01/02 - 06/30/03						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02						
18A		10/01/02 - 06/30/03						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02						
19A		10/01/02 - 06/30/03						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02						
20A		10/01/02 - 06/30/03						
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02						
21A		10/01/02 - 06/30/03						
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02						
22A		10/01/02 - 06/30/03						
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02						
23A		10/01/02 - 06/30/03						
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02						
24A		10/01/02 - 06/30/03						
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03						
29	Healthy Families Costs	07/01/02 - 09/30/02						
29A		10/01/02 - 06/30/03						
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02						
30A		10/01/02 - 06/30/03						
31	Healthy Families Published Charges	07/01/02 - 09/30/02						
31A		10/01/02 - 06/30/03						
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02						
32A		10/01/02 - 06/30/03						
33	Non-Medi-Cal Costs		417	417	0			(0)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

Fiscal Year 2002-2003

County: KINGS COUNTY
County Code: 16

CR

Legal Entity: KINGS VIEW- KINGS COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00233		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach			20					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		14,873					
3	Gross Cost	25,324	25,324					
4	Cost per Unit		1.70					
5	Non-Medi-Cal Units		14,873					
6	Non-Medi-Cal Costs	25,324	25,324					

DETERMINATION OF SD/MC DIRECT SERVICE AND MAA REIMBURSEMENT
MH 1968 (10/04)

Fiscal Year 2002-2003

County: KINGS COUNTY County Code: 16			REIMBURSEMENT TYPE				PC	NR			Costs		
Legal Entity: KINGS VIEW- KINGS COUNTY Legal Entity Number: 00233			A	B	C	D	E	F	G	H	I	J	K
			Mode 55			Total MAA	Total Inpatient Mode 05- Hospital	Mode 05-All Other	Mode 10	Mode 15 Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Program (2)	Total Outpatient (Col. I + Col. J)
			S F's 01-09	S F's 11-19, 31-39	S F's 21-29								
1	Medi-Cal Costs	07/01/02 - 09/30/02								1,002,009	1,002,009	60,330	1,062,338
1A		10/01/02 - 06/30/03								2,413,431	2,413,431	84,816	2,498,247
2	Medi-Cal SMA	07/01/02 - 09/30/02								1,692,019	1,692,019	134,500	1,826,519
2A		10/01/02 - 06/30/03								4,099,418	4,099,418	176,900	4,276,318
3	Medi-Cal P. C.	07/01/02 - 09/30/02								1,268,831	1,268,831		1,268,831
3A		10/01/02 - 06/30/03								3,056,098	3,056,098		3,056,098
4	Medi-Cal N. R.	07/01/02 - 09/30/02								1,103,331	1,103,331		1,103,331
4A		10/01/02 - 06/30/03								2,657,477	2,657,477		2,657,477
5	Medi-Cal Gross Reimbursement	07/01/02 - 09/30/02								1,103,331	1,103,331	60,330	1,163,661
5A		10/01/02 - 06/30/03								2,657,477	2,657,477	84,816	2,742,292
6	Medicare/Medi-Cal Crossover Cost	07/01/02 - 09/30/02								71,744	71,744		71,744
6A		10/01/02 - 06/30/03								179,946	179,946		179,946
7	Medicare/Medi-Cal Crossover SMA	07/01/02 - 09/30/02								121,655	121,655		121,655
7A		10/01/02 - 06/30/03								304,008	304,008		304,008
8	Medicare/Medi-Cal Crossover P. C.	07/01/02 - 09/30/02								90,849	90,849		90,849
8A		10/01/02 - 06/30/03								227,864	227,864		227,864
9	Medicare/Medi-Cal Crossover N. R.	07/01/02 - 09/30/02								78,999	78,999		78,999
9A		10/01/02 - 06/30/03								198,143	198,143		198,143
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/02 - 09/30/02								78,999	78,999		78,999
10A		10/01/02 - 06/30/03								198,143	198,143		198,143
11	Total SD/MC + Crossover Gross Reim.	07/01/02 - 09/30/02								1,182,331	1,182,331	60,330	1,242,660
11A		10/01/02 - 06/30/03								2,855,619	2,855,619	84,816	2,940,435
12	Enhanced SD/MC (Children) Cost	07/01/02 - 09/30/02								5,734	5,734		5,734
12A		10/01/02 - 06/30/03								13,664	13,664		13,664
13	Enhanced SD/MC (Children) SMA	07/01/02 - 09/30/02								9,593	9,593		9,593
13A		10/01/02 - 06/30/03								23,015	23,015		23,015
14	Enhanced SD/MC (Children) P. C.	07/01/02 - 09/30/02								7,261	7,261		7,261
14A		10/01/02 - 06/30/03								17,302	17,302		17,302
15	Enhanced SD/MC (Children) N. R.	07/01/02 - 09/30/02								6,314	6,314		6,314
15A		10/01/02 - 06/30/03								15,045	15,045		15,045
16	Enhanced SD/MC (Children) Gross Reim.	07/01/02 - 09/30/02								6,314	6,314		6,314
16A		10/01/02 - 06/30/03								15,045	15,045		15,045
17	Enhanced SD/MC (Refugees) Cost	07/01/02 - 06/30/03											
18	Enhanced SD/MC (Refugees) SMA	07/01/02 - 06/30/03											
19	Enhanced SD/MC (Refugees) P. C.	07/01/02 - 06/30/03											
20	Enhanced SD/MC (Refugees) N. R.	07/01/02 - 06/30/03											
21	Total Medi-Cal Gross Reimbursement	07/01/02 - 09/30/02								1,188,645	1,188,645	60,330	1,248,974
21A	(Excludes Refugees)	10/01/02 - 06/30/03								2,870,665	2,870,665	84,816	2,955,480
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/02 - 06/30/03											
23	Healthy Families Cost	07/01/02 - 09/30/02								21,092	21,092		21,092
23A		10/01/02 - 06/30/03								103,856	103,856		103,856
24	Healthy Families SMA	07/01/02 - 09/30/02								34,811	34,811		34,811
24A		10/01/02 - 06/30/03								173,031	173,031		173,031
25	Healthy Families P. C.	07/01/02 - 09/30/02								26,708	26,708		26,708
25A		10/01/02 - 06/30/03								131,511	131,511		131,511
26	Healthy Families N. R.	07/01/02 - 09/30/02								23,224	23,224		23,224
26A		10/01/02 - 06/30/03								114,358	114,358		114,358
27	Healthy Families Gross Reim.	07/01/02 - 09/30/02								23,224	23,224		23,224
27A		10/01/02 - 06/30/03								114,358	114,358		114,358
28	Less: Patient and Other Payor Revenues												
28A	SD/MC + Crossover Revenues	07/01/02 - 09/30/02								7,275	7,275		7,275
29	Enhanced SD/MC (Children) Revenues	10/01/02 - 06/30/03								16,415	16,415		16,415
30	Enhanced SD/MC (Refugees) Revenues												
31	Healthy Families Revenues									100	100		100
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/02 - 09/30/02								1,181,370	1,181,370	60,330	1,241,699
35A		10/01/02 - 06/30/03								2,854,250	2,854,250	84,816	2,939,065
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/02 - 09/30/02								23,124	23,124		23,124
37A		10/01/02 - 06/30/03								114,358	114,358		114,358
38	Amount Negotiated Rates Exceed Costs												
38A	SD/MC (Includes Children)	07/01/02 - 09/30/02								109,157	109,157		109,157
39	Enhanced SD/MC (Refugees)	10/01/02 - 06/30/03								263,623	263,623		263,623
40	Healthy Families	07/01/02 - 09/30/02								2,133	2,133		2,133
40A		10/01/02 - 06/30/03								10,502	10,502		10,502

DEPARTMENT OF MENTAL HEALTH

Fiscal Year 2002-2003

FFP % Source: MH1978 E8	FFP % Source: MH1978 F8
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